

BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

**ROBERT LESLIE HYMERS III**  
10068 McBroom Street  
Sunland, CA 91040  
Certified Public Accountant Certificate No.  
CPA 102259

Respondent.

Case No. AC-2012-9

OAH No. 2012060902

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on June 29, 2013.

It is so ORDERED May 30, 2013.

Leslie J. LaManna  
FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS  
Attorney General of California  
2 KAREN B. CHAPPELLE  
Supervising Deputy Attorney General  
3 SYDNEY M. MEHRINGER  
Deputy Attorney General  
4 State Bar No. 245282  
300 So. Spring Street, Suite 1702  
5 Los Angeles, CA 90013  
Telephone: (213) 897-2537  
6 Facsimile: (213) 897-2804  
E-mail: Sydney.Mehring@doj.ca.gov  
7 *Attorneys for Complainant*

8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2012-9

12 **ROBERT LESLIE HYMERS III**  
13 **10068 McBroom Street**  
**Sunland, CA 91040**  
14 **Certified Public Accountant Certificate No.**  
**CPA 102259**

OAH No. 2012060902

**STIPULATED SETTLEMENT AND**  
**DISCIPLINARY ORDER**

15 Respondent.

16  
17 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-entitled  
18 proceedings that the following matters are true:

19 **PARTIES**

20 1. Patti Bowers ("Complainant") is the Executive Officer of the California Board of  
21 Accountancy. She brought this action solely in her official capacity and is represented in this  
22 matter by Kamala D. Harris, Attorney General of the State of California, by Sydney M.  
23 Mehringer, Deputy Attorney General.

24 2. Respondent Robert Leslie Hymers III ("Respondent") is represented in this  
25 proceeding by attorney Stephanie Sessions Perkins, whose address is: Chapman Glucksman Dean  
26 Roeb & Barger, 11900 West Olympic Blvd, Suite 800, Los Angeles, CA 90064-0704.

27 3. On or about August 1, 2008, the California Board of Accountancy issued Certified  
28 Public Accountant Certificate No. CPA 102259 to Respondent. The Certified Public Accountant

1 Certificate expired on November 30, 2011. Pursuant to Business and Professions Code section  
2 5109, this lapse in licensure does not deprive the California Board of Accountancy of its authority  
3 to institute or continue this disciplinary proceeding.

#### 4 JURISDICTION

5 4. Accusation No. AC-2012-9 was filed before the California Board of Accountancy  
6 ("CBA"), Department of Consumer Affairs. The original Accusation and all other statutorily  
7 required documents were properly served on Respondent on August 24, 2011. Respondent timely  
8 filed his Notice of Defense contesting the Accusation.

9 5. The First Amended Accusation was filed before the CBA and is currently pending  
10 against Respondent. The First Amended Accusation and all other statutorily required documents  
11 were properly served on Respondent on October 15, 2012. Respondent's original Notice of  
12 Defense contests the charges in the First Amended Accusation.

13 6. A copy of First Amended Accusation No. AC-2012-9 is attached as exhibit A and  
14 incorporated herein by reference.

#### 15 ADVISEMENT AND WAIVERS

16 7. Respondent has carefully read, fully discussed with counsel, and understands the  
17 charges and allegations in First Amended Accusation No. AC-2012-9. Respondent has also  
18 carefully read, fully discussed with counsel, and understands the effects of this Stipulated  
19 Settlement and Disciplinary Order.

20 8. Respondent is fully aware of his legal rights in this matter, including the right to a  
21 hearing on the charges and allegations in the First Amended Accusation; the right to be  
22 represented by counsel at his own expense; the right to confront and cross-examine the witnesses  
23 against him; the right to present evidence and to testify on his own behalf; the right to the  
24 issuance of subpoenas to compel the attendance of witnesses and the production of documents;  
25 the right to reconsideration and court review of an adverse decision; and all other rights accorded  
26 by the California Administrative Procedure Act and other applicable laws.

27 9. Respondent voluntarily, knowingly, and intelligently waives and gives up each and  
28 every right set forth above.

1  
2  
3  
4  
5  
6  
7  
8  
9  
0  
1  
2  
3  
4  
5  
6  
7  
8  
9  
0  
1  
2  
3  
4  
5  
6  
7  
8

2  
3  
4

5  
6  
7

## 8

9  
10  
11  
12  
13  
14  
15  
16  
17  
18

19  
20  
21

22  
23  
24  
25  
26  
27  
28



1 its monitoring and investigation of the respondent's compliance with probation terms and  
2 conditions.

3 **6. Practice Investigation**

4 Respondent shall be subject to, and shall permit, a practice investigation of the respondent's  
5 professional practice. Such a practice investigation shall be conducted by representatives of the  
6 CBA, provided notification of such review is accomplished in a timely manner.

7 **7. Comply With Citations**

8 Respondent shall comply with all final orders resulting from citations issued by the  
9 California Board of Accountancy.

10 **8. Tolling of Probation for Out-of-State Residence/Practice**

11 In the event Respondent should leave California to reside or practice outside this state,  
12 respondent must notify the CBA in writing of the dates of departure and return. Periods of non-  
13 California residency or practice outside the state shall not apply to reduction of the probationary  
14 period, or of any suspension. No obligation imposed herein, including requirements to file  
15 written reports, reimburse the CBA costs, and make restitution to consumers, shall be suspended  
16 or otherwise affected by such periods of out-of-state residency or practice except at the written  
17 direction of the CBA.

18 **9. Violation of Probation**

19 If Respondent violates probation in any respect, the CBA, after giving respondent notice  
20 and an opportunity to be heard, may revoke probation and carry out the disciplinary order that  
21 was stayed. If an accusation or a petition to revoke probation is filed against Respondent during  
22 probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of  
23 probation shall be extended until the matter is final.

24 The CBA's Executive Officer may issue a citation under California Code of Regulations,  
25 Section 95, to a licensee for a violation of a term or condition contained in a decision placing that  
26 licensee on probation.

27 **10. Completion of Probation**

28 Upon successful completion of probation, Respondent's license will be fully restored.

11. Ethics Continuing Education

Respondent shall complete eight (8) hours of continuing education in course subject matter pertaining to the following: a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities; case-based instruction focusing on real-life situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical sensitivity, and consumer expectations (within a given period of time or prior to resumption of practice). Courses must be a minimum of one hour as described in California Code of Regulations Section 88.2. (Courses will be passed prior to resumption of practice where license has been suspended or where otherwise appropriate.)

If Respondent fails to complete said courses within the time period provided, Respondent shall so notify the CBA and shall cease practice until respondent completes said courses, has submitted proof of same to the CBA, and has been notified by the CBA that he may resume practice. Failure to complete the required courses no later than 100 days prior to the termination of probation shall constitute a violation of probation.

12. Active License Status

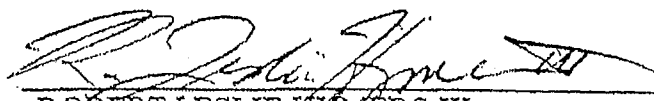
Respondent shall at all times maintain an active license status with the CBA, including during any period of suspension. If the license is expired at the time the CBA's decision becomes effective, the license must be renewed within 30 days of the effective date of the decision.

ACCEPTANCE

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, Stephanie Sessions Perkins. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

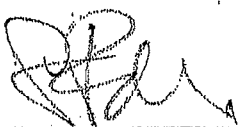
DATED:

3/25/13

  
ROBERT LESLIE HYMERS III  
Respondent

1 I have read and fully discussed with Respondent Robert Leslie Hymers III the terms and  
2 conditions and other matters contained in the above Stipulated Settlement and Disciplinary Order.  
3 I approve its form and content.

4  
5 DATED: 3.20.13

  
Stephanie Sessions Perkins  
Attorney for Respondent

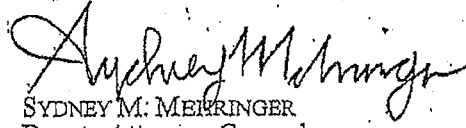
6  
7  
8 ENDORSEMENT

9 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully  
10 submitted for consideration by the California Board of Accountancy of the Department of  
11 Consumer Affairs.

12 Dated: March 21, 2013

Respectfully submitted,

14 KAMALA D. HARRIS  
Attorney General of California  
15 KAREN B. CHAPPELLE  
Supervising Deputy Attorney General

16   
17 SYDNEY M. MEIRINGER  
18 Deputy Attorney General  
Attorneys for Complainant

19  
20  
21 LA2011504646  
22 51235901.doc  
23  
24  
25  
26  
27  
28

**Exhibit A**

**First Amended Accusation No. AC-2012-9**

1 KAMALA D. HARRIS  
Attorney General of California  
2 KAREN B. CHAPPELLE  
Supervising Deputy Attorney General  
3 SYDNEY M. MEHRINGER  
Deputy Attorney General  
4 State Bar No. 245282  
300 So. Spring Street, Suite 1702  
5 Los Angeles, CA 90013  
Telephone: (213) 897-2537  
6 Facsimile: (213) 897-2804  
*Attorneys for Complainant*

7  
8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AC-2012-9

11 **ROBERT LESLIE HYMERS III**  
12 **10068 McBroom Street**  
**Sunland, CA 91040**  
13 **Certified Public Accountant Certificate No.**  
**CPA 102259**

**FIRST AMENDED ACCUSATION**

14 Respondent.  
15

16  
17  
18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers ("Complainant") brings this Accusation solely in her official capacity as  
21 the Executive Officer of the California Board of Accountancy ("CBA"), Department of Consumer  
22 Affairs.

23 2. On or about August 1, 2008, the Board issued Certified Public Accountant Certificate  
24 Number CPA 102259 to Robert Leslie Hymers III ("Respondent"). The certificate expired on  
25 November 30, 2011 and has not been renewed.

26 **JURISDICTION**

27 3. This Accusation is brought before the CBA under the authority of the following laws.  
28 All section references are to the Business and Professions Code unless otherwise indicated.

1  
2 4. Section 5109 provides that the suspension, expiration, surrender, or cancellation of a  
3 license shall not deprive the CBA of jurisdiction to proceed with a disciplinary action during the  
4 period within which the license may be renewed, restored, reissued or reinstated.

5 **STATUTORY AND REGULATORY PROVISIONS**

6 5. Section 490 states, in pertinent part,

7 "(a) In addition to any other action that a board is permitted to take against a licensee, a  
8 board may suspend or revoke a license on the ground that the licensee has been convicted of a  
9 crime, if the crime is substantially related to the qualifications, functions, or duties of the business  
10 or profession for which the license was issued.

11 "(b) Notwithstanding any other provision of law, a board may exercise any authority to  
12 discipline a licensee for conviction of a crime that is independent of the authority granted under  
13 subdivision (a) only if the crime is substantially related to the qualifications, functions, or duties  
14 of the business or profession for which the licensee's license was issued.

15 "(c) A conviction within the meaning of this section means a plea or verdict of guilty or a  
16 conviction following a plea of nolo contendere. An action that a board is permitted to take  
17 following the establishment of a conviction may be taken when the time for appeal has elapsed, or  
18 the judgment of conviction has been affirmed on appeal, or when an order granting probation is  
19 made suspending the imposition of sentence, irrespective of a subsequent order under Section  
20 1203.4 of the Penal Code."

21 6. Section 5100 states, in pertinent part:

22 "After notice and hearing the board may revoke, suspend, or refuse to renew any permit or  
23 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing  
24 with Section 5080), or may censure the holder of that permit or certificate for unprofessional  
25 conduct that includes, but is not limited to, one or any combination of the following causes:

26 "(a) Conviction of any crime substantially related to the qualifications, functions and duties  
27 of a certified public account or a public accountant."  
28

7. Section 99 of title 16 of the California Code of Regulations states, in pertinent part:

For the purposes of denial, suspension, or revocation of a certificate or permit pursuant to Division 1.5 (commencing with Section 475) of the Business and Professions Code, a crime or act shall be considered to be substantially related to the qualifications, functions or duties of a certified public accountant or public accountant if to a substantial degree it evidences present or potential unfitness of a certified public accountant or public accountant to perform the functions authorized by his or her certificate or permit in a manner consistent with the public health, safety, or welfare. Such crimes or acts shall include but not be limited to those involving the following:

“(a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind[.]”

### REASONABLE COSTS

8. Section 5107 provides, in pertinent part, that the CBA may request the administrative law judge to direct a licensee found to have committed a violation or violations of the licensing act to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case.

### FIRST CAUSE FOR DISCIPLINE

**(Conviction of a Substantially Related Crime)**

9. Respondent is subject to disciplinary action under Code sections 480 and 5100, subdivision (a) in conjunction with California Code of Regulations, title 16, section 99, in that Respondent committed a crime substantially related to the functions, qualifications, or duties of a certified public accountant which to a substantial degree evidence his present or potential unfitness to perform the functions authorized by his certificate in a manner consistent with the public health, safety, or welfare. The circumstances are as follows:

a. On or about September 13, 2012, after pleading *nolo contendere*, Respondent was convicted of one misdemeanor count of violating Penal Code section 530.5, subdivision (a) [identity theft] in the matter *People v. Hymers* (Super. Ct. Los Angeles County, 2011, No. PA070678). The Court sentenced Respondent to serve 1 day in jail with credit for time served, placed him on probation for 12 months, sentenced him to 30 days of community service, fined

1 him, and ordered him to pay \$12,761.50 in restitution. Respondent filed proof of completion of  
2 the community service, payment of the fines, and payment of the restitution.

3 b. The circumstances surrounding the conviction are that in or about the month of  
4 January 2011, Respondent, together with former baseball player Lenny Dykstra, entered  
5 automobile dealerships and attempted to purchase and lease expensive cars. Respondent and  
6 Lenny Dykstra succeeded in purchasing expensive cars using the stolen personal information of  
7 Wilberto Hernandez to finance the acquisition of the vehicles. Respondent was responsible for  
8 the paperwork for the automobile purchases and he was responsible for handling all the finances  
9 involving the purchases.

10 **PRAYER**

11 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,  
12 and that following the hearing, the California Board of Accountancy issue a decision:

- 13 1. Revoking, suspending or otherwise imposing discipline upon Certified Public  
14 Accountant Certificate Number CPA 102259, issued to Respondent Robert Leslie Hymers III;  
15 2. Ordering Respondent to pay the CBA the reasonable costs of the investigation and  
16 enforcement of this case, pursuant to Code section 5107; and  
17 3. Taking such other and further action as deemed necessary and proper.

18  
19 DATED: 10/1/2012

  
PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
Complainant

20  
21  
22  
23  
24 LA2011600748  
25 51163692.doc  
26  
27  
28